---"Series of 1885" - SNUFF - 4th BABN Contract of October 22nd 1886 ---

--- *recess printed* in blue ink - design 28 x 21 mm. - scanned at 150% scale ---

--- RS-53 - 1/8th pound, perforated 12 - *unwatermarked* vertical mesh wove ---

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Under the Budget of **1883** the excise duty on snuff containing *over 40% moisture* was 8¢ per pound and on snuff *under 40% moisture* the excise duty was 12¢ per pound.

The Budget of **1885** raised the *excise duty* from 8¢ to 12¢ per pound on packages of snuff with *over 40% moisture* and *weighing less than 5 pounds*. The following blue Customs stamps were produced in response to this *small package* tax.

4th BABN Contract (1886-1892) John McKay records the 'delivery' of 10,090 *recess printed* copies of "1-8 lb. Blue Snuff".

★**RS-53** - 1/8th pound, SNUFF, Customs, blue, perf 12 at 150%, ★and at 100% scale

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These stamps are engraved "Series of 1885" and since the excise duty was then 12¢ per pound on small packages with *over 40% moisture* these stamps represent a tax of 1½ ¢ per stamp.

Effectively there was only a single tax rate *on small packages of snuff* after 1885 - whether it was *above* or *below* 40% moisture. If the material was *over 40% moisture* the special small package 12¢ rate applied and if the snuff was *under 40% moisture* it was taxed under the regular rate which was an identical 12¢.

Under the Budget of **1885** the excise duty on *small packages* was 12¢ per pound
Under the Budget of **1886** the excise duty on *small packages* was 20¢ per pound
Under the Budget of **1891** the excise duty on *small packages* was 25¢ per pound.

File path is [c:\ MS - STAMPS \ RS_STAMPS \ 1885 \ 1-8 beaver,
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
January 7th 2014, JBH